

**BUSINESS TAXES COMMITTEE
2004 CALENDAR OF KEY DATES BY SUBJECT MATTER
Current as of September 1, 2004**

**Should Regulation 1584 be updated to address the application of tax
to sales of memberships, when the person who sells the memberships is not
the person who sells tangible personal property at the membership store?**

| | | |
|---------|--------------------|-------------------------------------------------------|
| Step 1 | August 11, 2003 | Interested parties submit proposal. |
| Step 2 | September 2, 2003 | Staff provides analysis to interested parties. |
| Step 3 | September 16, 2003 | Meeting with interested parties (1:30 P.M.). |
| Step 4 | October 27, 2003 | Interested parties provide preliminary response. |
| Step 5 | November 10, 2003 | Staff provides second analysis to interested parties. |
| Step 6 | November 20, 2003 | 2nd meeting with interested parties (10:00 A.M.). |
| Step 7 | December 5, 2003 | Last day for interested parties response. |
| Step 8 | December 29, 2003 | Materials placed into management clearance. |
| Step 9 | January 16, 2004 | Materials provided to Board. |
| Step 10 | January 27, 2004 | Business Taxes Committee meeting (9:30 A.M.). |

**Proposed revisions to Business Taxes Committee Procedures Manual
Section 500.15, Audit and Compliance Manual Revisions**

| | | |
|--------|------------------|-----------------------------------------------|
| Step 1 | January 5, 2004 | Materials placed into management clearance. |
| Step 2 | January 16, 2004 | Materials provided to Board. |
| Step 3 | January 27, 2004 | Business Taxes Committee meeting (9:30 A.M.). |

**Proposed regulatory changes regarding supporting
documentation for sales to the U.S. Government (Regulation 1614)**

| | | |
|--------|-------------------|--------------------------------------------------|
| Step 1 | October 24, 2003 | Interested parties submit proposal. |
| Step 2 | November 14, 2003 | Staff provides analysis to interested parties. |
| Step 3 | December 3, 2003 | Meeting with interested parties (10:00 A.M.). |
| Step 4 | December 22, 2003 | Interested parties provide preliminary response. |

**Proposed regulatory changes regarding procedures
for documenting exempt sales of vehicles to foreign consuls
(Regulation 1619)**

| | | |
|--------|-------------------|--------------------------------------------------|
| Step 1 | November 21, 2003 | Interested parties submit proposal. |
| Step 2 | December 9, 2003 | Staff provides analysis to interested parties. |
| Step 3 | December 18, 2003 | Meeting with interested parties (10:00 A.M.). |
| Step 4 | January 12, 2004 | Interested parties provide preliminary response. |

BUSINESS TAXES COMMITTEE
2004 CALENDAR OF KEY DATES BY SUBJECT MATTER
Current as of September 1, 2004

Should a sales tax permit be issued to Lands' End, an out-of state retailer who currently collects and reports use tax, if title to the property passes in-state and the retailer's sole activity at its in-state location is performing customer credit checks which previously has not been considered sales negotiation? If so, the incidence of tax would shift from consumers to the retailer, and the allocation of the local portion of the tax collected would shift from cities and counties where the buyers reside to the local government where the credit check is performed.

| | | |
|---------|----------------|------------------------------------------------|
| Step 2 | March 19, 2004 | Staff provides analysis to interested parties. |
| Step 3 | April 1, 2004 | Meeting with interested parties (10:00 A.M.). |
| Step 7 | April 14, 2004 | Last day for interested parties response. |
| Step 8 | April 30, 2004 | Materials placed into management clearance. |
| Step 9 | May 14, 2004 | Materials provided to Board. |
| Step 10 | Postponed | Business Taxes Committee meeting. |

**Discussion regarding place of sale when sales orders
are accepted and processed electronically**

| | | |
|---------|--------------------|-------------------------------------------------------|
| Step 1 | May 14, 2004 | Interested parties submit proposal. |
| Step 2 | June 4, 2004 | Staff provides analysis to interested parties. |
| Step 3 | June 17, 2004 | Meeting with interested parties (10:00 A.M.). |
| Step 4 | July 12, 2004 | Interested parties provide preliminary response. |
| Step 5 | July 26, 2004 | Staff provides second analysis to interested parties. |
| Step 6 | August 5, 2004 | 2nd meeting with interested parties (10:00 A.M.). |
| Step 7 | September 13, 2004 | Last day for interested parties response. |
| Step 8 | October 4, 2004 | Materials placed into management clearance. |
| Step 9 | October 22, 2004 | Materials provided to Board. |
| Step 10 | November 4, 2004 | Business Taxes Committee meeting (9:30 A.M.). |

**Proposed Special Taxes regulation regarding requirements
for electronic funds transfer reporting (Regulation 4905)**

| | | |
|---------|--------------------|-------------------------------------------------------|
| Step 1 | July 16, 2004 | Interested parties submit proposal. |
| Step 2 | August 6, 2004 | Staff provides analysis to interested parties. |
| Step 3 | August 19, 2004 | Meeting with interested parties (10:00 A.M.). |
| Step 4 | September 13, 2004 | Interested parties provide preliminary response. |
| Step 5 | September 27, 2004 | Staff provides second analysis to interested parties. |
| Step 6 | October 5, 2004 | 2nd meeting with interested parties (10:00 A.M.). |
| Step 7 | October 22, 2004 | Last day for interested parties response. |
| Step 8 | November 12, 2004 | Materials placed into management clearance. |
| Step 9 | December 3, 2004 | Materials provided to Board. |
| Step 10 | December 14, 2004 | Business Taxes Committee meeting (9:30 A.M.). |